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 Attorneys for Plaintiff

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY

VISION INDUSTRIES GROUP, INC.,

Plaintiff,

$$V,$$

ACU PLASMOLD, INC.,  
and ABC COMPANIES 1-10,  
and XYZ CORPORATIONS 1-10,

Defendants.

[illegible]

Case No. 2:18-cv-06296-JKS-CLW

**CERTIFICATION OF MICHAEL CUKOR  
REGARDING VISION'S FEES AND COSTS  
PURSUANT TO THE AUGUST 21, 2024 SANTCTION ORDER [DE 266]**

I, Michael Cukor, Esq. do hereby declare and say:

1. I am an attorney with the law offices of McGeary Cukor LLC and am fully familiar with the facts of the within matter.
2. I submit this Certification pursuant to the Court's August 21, 2024 Order [DE 266] which provides in pertinent part "that within thirty (30) days of this order, Vision shall submit to the Court a Certification setting forth the costs and fees it incurred in connection with (i) the discovery proceedings discussed in Section IV(a)(2) of the accompanying opinion and (ii) the instant motion and ECF No. 104 and 124, along with attendant billing records".
3. To comply with the Court's Order, I conducted a search of our firm's invoices to Vision Industries Group Inc. ("Vision") and asked Evelyn Donegan to do the same and then I calculated a sum of **\$197,268.50** as the total costs and fees to be awarded to Vision. A detailed explanation of my methodology follows.
4. Since 2019, Vision has been represented in this matter primarily by Michael Cukor from McGeary Cukor LLC and Evelyn Donegan from Rubin, Kaplan and Associates.
5. I calculated Vision's fees and costs from McGeary Cukor by logging in to our accounting system and running a report from 1/1/2019 to August 31, 2024 for all time entries billed to the Vision v ACU matter. I exported that report as a MS Excel file that included the following fields: task\_name, user\_name, log\_date, log\_time, Time Sheet Description/Notes. I then added the following new columns to the spreadsheet: Invoice No., Rate, Sub Total, and Discount.
6. I reviewed DE 266 and identified each timesheet entry that I believe was covered by the Order.<sup>1</sup> I deleted the entire row of all timesheet entries that I did not believe were covered by the Order. I then reviewed the entry dates for each remaining row in the spreadsheet and manually added the Invoice number for the invoice where each entry appeared. I then manually entered the rate for each timesheet entry in the spreadsheet.
7. I converted the 'log\_time' field to a decimal number (from a clock format) and multiplied that with the 'Rate' for each row to get the 'Sub Total'.
8. I confirmed that Vision received a 10% discount from McGeary Cukor on its invoices beginning in January 2024 and populated the 'Discount' field by multiplying the 'Sub Total' field by 10% for all entries after January 1, 2024.

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<sup>1</sup> In an effort to be extremely conservative regarding the inclusion of time entries, I did not include charges for items such as the Quach deposition (which was only necessary as a result of ACU withholding information), and expense related to ACU's repeated changes in counsel or entries that were only partially related to sanctionable conduct. However, Vision reserves the right to pursue all excluded costs and expenses should ACU challenge the appropriateness of the included time entries.

9. I manually added the one expense I found that was covered by the Order to the spreadsheet.
10. I created a SUM of the Sub Total column which is \$178,382.50.
11. I created a SUM of the Discount column which is \$4,758.00
12. I subtracted the Discount SUM from the Sub Total SUM which is the total amount due for the McGeary Cukor invoices under the Order: \$173,624.50.
13. Emailed to the Court and opposing counsel (but not filed via ECF) is a PDF printout of the above spreadsheet as Exhibit 1.
14. Emailed to the Court and opposing counsel (but not filed via ECF) as Exhibit 2 are the relevant redacted invoices.
15. I have also reviewed the Certification of Evelyn Donegan and saw that she certified that Rubin, Kaplan and Associates fees and costs covered by the Order were: \$23,644.00.
16. Accordingly, the total fees and costs due to Vision by the Order are: **\$197,268.50**.

I hereby certify that the foregoing statements made by me are true. If the foregoing statements made by me are willfully false, I am subject to punishment.

/Michael Cukor/s  
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Dated: September 18, 2024